



**MONTHLY REVENUE
AND EXPENSE REPORT**

**FISCAL YEAR 2023
FOR THE PERIOD ENDING
DECEMBER 31, 2022**

Prepared by
FINANCE DEPARTMENT
February 7th, 2023

Finance Department
Budget Report – 25.00% of FY 2023 Completed

General Fund Revenue and Expense Summary: General Fund revenues to date total \$4,242,579.72 or 30.96% of budget. General Fund expenditures to date total \$3,504,690.20 plus encumbrances of \$613,659.86 for a total of \$4,118,350.06 or 29.03% of budget.

The City’s current tax levy reports 42.87% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$1,926,299.64. The bulk of Ad Valorem revenues are received between the months of December through February.

The City’s total sales tax budget (2 cents) is estimated at a net \$6,528,000. The City has received a total of \$2,080,809.85 to date with the portion retained by the City totaling \$1,820,708.62. The Athens Economic Development Corporation receives ¼ cent of collections via a transfer from the General Fund each month. The total YTD transfers to AEDC is \$260,101.23.

Budget Amendment Recap:

FY 2023 Adopted Budget	Budget Adj. #001 2022-O-151	Budget Adj. #002 2023-O-008	FY 2023 Amended Budget	Notes
\$13,605,445	\$171,295	\$409,532	\$14,186,272	#001 – FY23 Projects #002 – FY22 Carryover & FY23 Capital Requests

Airport Fund: Revenues YTD total \$18,143.81 or 28.49% of budget and expenditures YTD equal \$16,498.53 plus encumbrances of \$21,500 for a total of \$37,998.53 or 54.54% of budgeted expenditures. A purchase order of \$21,500 is encumbered for Jviation, of which 50% will be reimbursed by the AEDC.

Budget Amendment Recap:

FY 2023 Adopted Budget	Budget Adj. #001 2022-O-151	Budget Adj. #002 2023-O-008	FY 2023 Amended Budget	Notes
\$54,669	\$0	\$15,000	\$69,669	#002 – FY22 Carryover & FY23 Capital Requests

Finance Department
Budget Report – 25.00% of FY 2023 Completed

Hotel/Motel Occupancy Fund: Revenues YTD total \$126,156.73 or 33.55% of budget and expenditures YTD equal \$81,414.59 plus encumbrances of \$0.00 for a total of \$81,414.59 or 20.34% of budgeted expenditures.

Budget Amendment Recap:

FY 2023 Adopted Budget	Budget Adj. #001 2022-O-151	Budget Adj. #002 2023-O-008	FY 2023 Amended Budget	Notes
\$370,560	\$0	\$29,750	\$400,310	#002 – FY22 Carryover & FY23 Capital Requests

Economic Development Fund: Revenues YTD total \$130,068.78 or 27.88% of budget and expenditures YTD equal \$0.00 or 0.00% of budgeted expenditures.

Texan Theatre Fund: Revenues YTD total \$3,518.19 or 9.72% of budget and expenditures YTD equal \$13,681.20 or 41.76% of budgeted expenditures. On October 19th, 2022, a check was issued for smoke remediation in the amount of \$17,780.00. Insurance reimbursement for smoke damage was received on November 1st, 2022, in the amount of \$15,280.00.

Sanitation Fund: Revenues YTD total \$521,397.98 or 25.08% of budget and expenditures YTD equal \$503,664.74 or 24.83% of budgeted expenditures. Administration fees for refuse management at \$0.25 per residential customer and \$0.50 per commercial customer are reflected under the Reimbursing Revenue category.

Finance Department
Budget Report – 25.00% of FY 2023 Completed

Debt Service Revenue and Expense Summary: Revenues YTD total \$451,001.48 or 43.62% of budgeted revenues and expenditures YTD total \$181,454.80 or 17.56% of budgeted expenditures. Debt service on the City’s 2017 Certificates of Obligation and 2022 General Obligation Bonds are due in February 2023 and August 2023. Capital leases are paid monthly.

Outstanding General Debt Summary					
Description	Original Principal Balance	Outstanding Balance AO 12/31/2022	Maturity Date	Interest Rate	Interest Paid-to-Date
2017 CO	\$6,925,000	\$5,990,000	8/01/2035	Varies	\$2,006,894.45
2022 GO Bonds	\$3,690,000	\$3,690,000	8/01/2042	Varies	\$0
Engine 2	\$806,425	\$554,241.53	5/10/2029	2.97%	\$73,806.14
Public Safety Vehicles	\$269,448	\$128,568.70	6/10/2024	1.32%	\$4,241.93

Capital Projects Fund: Interest earned YTD is \$365.07 or 0.00% of budgeted revenues and expenditures for the month of December was \$0.00 or 0.00% of budgeted expenditures. The Cain Center meeting room partition is encumbered in the amount of \$21,638.73.

Series 2020 Revenue Bond Fund: Interest earned YTD is \$3,014.84 or 1,507.42% of budgeted revenues and expenditures YTD are \$0.00 or 0.00% of budgeted expenditures. This Fund 34 captured the Park, Prairieville, Clinton Drinking Water Project #62848 with Texas Water Development Board. Staff is in the process of planning an additional project to utilize remaining funds.

Series 2020A Revenue Bond Fund: Interest earned YTD is \$13,461.24 or 673.06% of budgeted revenues and expenditures YTD are \$0.00 plus encumbrances of \$100,000 for a total of \$100,000 or 7.23% of budgeted expenditures. This Fund 341 captures the North Pinkerton Sewer Project #73885 with Texas Water Development Board.

Finance Department
Budget Report – 25.00% of FY 2023 Completed

Cain Center Operations Fund: Revenues YTD total \$193,516.94 or 16.77% of budget and expenditures YTD total \$295,922.11 plus encumbrances of \$61,610.21 for a total of \$357,532.32 or 31.04% of budgeted expenditures. As of December, membership revenue totals \$42,733.25 or 55.38% of operating revenue, facility rentals total \$26,449 or 34.28% of operating revenue, and program revenue totals \$7,985 or 10.35% of operating revenue. Through December 2022 operating revenues are \$77,167.25, which is under budget by \$55,937.75 or 10.51% at this point of the fiscal year.

Utility Capital Projects Fund: Revenues YTD total \$28,837.56 or 1.62% of budget and expenditures YTD total \$91,291.44 plus encumbrances of \$733,300.23 for a total of \$824,591.67 or 32.15% of budgeted expenditures. Encumbrances include \$483,652.50 for Walnut & Birch Water Main Improvements, \$50,125 for the Edmonson Water Main, \$84,897.70 for Edmonson Sewer Main, \$51,638.85 for Flat Creek Design, and \$62,986.18 for WWTP Preliminary Design.

Police Station Capital Project Fund: Revenues YTD total \$3,980.46 or 199.02% of budget and expenditures YTD total \$1,249,457.02 plus encumbrances of \$3,272,786.77 for a total of \$4,522,243.79 or 79.53% of budgeted expenditures. Expenditures of \$628,842.37 for the period includes payment in the amount of \$613,351 for construction progress, \$7,096.50 for architectural services, \$4,782 for materials testing, \$3,157.66 for network equipment, \$455.21 for electricity & water main materials. The Police Station Construction Project is funded through \$3,750,000 cash received from the 2022 GO bonds issued and a General Fund contribution of \$2,250,000 for construction.

Finance Department
Budget Report – 25.00% of FY 2023 Completed

Water and Sewer Fund: The City’s Utility revenue YTD is \$1,699,029.23 or 26.74% of budgeted revenues. Water related income totals \$859,229.54, sewer related income totals \$782,343.38, and other revenues total \$57,456.31. Expenditures YTD are \$1,494,085.66 plus encumbrances of \$715,150.09 for a total of \$2,209,235.75 or 34.46% of budgeted expenditures.

Outstanding Utility Debt Summary					
Description	Original Principal Balance	Outstanding Balance AO 12/31/2022	Maturity Date	Interest Rate	Interest Paid-to-Date
2015 Refunding	\$4,745,000	\$725,000	8/01/2024	Varies	\$245,898
Series 2020 Revenue Bonds	\$825,000	\$620,000	8/01/2029	Varies	\$3,631.96
Series 2020A Revenue Bonds	\$1,080,000	\$875,000	8/01/2030	Varies	\$2,466.54

Budget Amendment Recap:

FY 2023 Adopted Budget	Budget Adj. #001 2022-O-151	Budget Adj. #002 2023-O-008	FY 2023 Amended Budget	Notes
\$6,289,008	\$0	\$121,154	\$6,410,162	#002 – FY22 Carryover & FY23 Capital Requests

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

10 -GENERAL FUND

% OF YEAR COMPLETED: 25.00

REVENUES		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>AD VALOREM /OTHER TAXES</u>							
10-4011	CURRENT TAXES	4,391,490	1,390,174.13	1,882,811.96	0.00	2,508,678.04	42.87
10-4012	DELINQUENT TAXES	55,000	4,777.42	32,985.52	0.00	22,014.48	59.97
10-4015	PENALTY/INTEREST: TAXES	50,000	1,316.77	10,502.16	0.00	39,497.84	21.00
10-4021	SALES TAX COLLECTIONS	7,460,000	607,848.51	2,080,809.85	0.00	5,379,190.15	27.89
10-4021.1	SALES TAX CONTRA-AEDC	(932,000)	(75,981.06)	(260,101.23)	0.00	(671,898.77)	27.91
10-4022	STATE MIXED BEVERAGE TAX	50,000	4,918.39	15,082.19	0.00	34,917.81	30.16
TOTAL AD VALOREM /OTHER TAXES		11,074,490	1,933,054.16	3,762,090.45	0.00	7,312,399.55	33.97
<u>FRANCHISE</u>							
10-4100	FRANCHISE FEES	760,000	12.12	40,234.90	0.00	719,765.10	5.29
10-4121	FRANCHISE: SOLID WASTE	100,000	20,604.19	30,358.70	0.00	69,641.30	30.36
10-4122	FRANCHISE: UTILITY FUND	317,684	79,421.00	79,421.00	0.00	238,263.15	25.00
TOTAL FRANCHISE		1,177,684	100,037.31	150,014.60	0.00	1,027,669.55	12.74
<u>COURT/PUBLIC SAFETY</u>							
10-4201	INCOME FROM FINES/OTHER FEE	125,000	8,519.59	24,509.38	0.00	100,490.62	19.61
10-4201.2	FIVE/TEN PERCENT COURT FEES	5,500	512.81	1,297.13	0.00	4,202.87	23.58
10-4201.3	TIME PAYMENT FEES	2,000	133.15	224.35	0.00	1,775.65	11.22
10-4201.4	FAILURE TO APPEAR FEES	750	20.13	60.00	0.00	690.00	8.00
10-4201.5	CHILD SAFETY RESTRAINT FEES	200	0.00	0.00	0.00	200.00	0.00
10-4201.6	COURT TECH. FEE (RESTRICTED)	3,500	297.73	768.63	0.00	2,731.37	21.96
10-4201.65	BUILDING SECURITY (RESTRICT)	3,750	345.23	863.88	0.00	2,886.12	23.04
10-4201.66	LOCAL TRUANCY (RESTRICTED)	3,500	352.28	850.89	0.00	2,649.11	24.31
10-4201.67	LOCAL JURY FUND (RESTRICTED)	100	7.04	17.04	0.00	82.96	17.04
10-4201.8	JUDICIAL FEE RETAINED	150	2.51	12.26	0.00	137.74	8.17
10-4201.9	JUROR REIMBURSEMENT FEES	150	1.68	8.18	0.00	141.82	5.45
TOTAL COURT/PUBLIC SAFETY		144,600	10,192.15	28,611.74	0.00	115,988.26	19.79
<u>LICENSES/PERMITS</u>							
10-4345	RE-ZONING FEES	3,500	250.00	750.00	0.00	2,750.00	21.43
10-4360	CONTRACTOR REGISTRATION	7,000	500.00	1,750.00	0.00	5,250.00	25.00
10-4361	PLATTING FEES	7,500	1,250.00	1,750.00	0.00	5,750.00	23.33
10-4362	PERMITS : MISCELLANEOUS	3,000	425.00	665.00	0.00	2,335.00	22.17
10-4365	PERMITS : BUILDING	50,000	4,187.50	9,289.50	0.00	40,710.50	18.58
10-4366	PERMITS : ELECTRICAL	3,500	250.00	1,130.00	0.00	2,370.00	32.29
10-4367	PERMITS : PLUMBING	3,500	260.00	900.75	0.00	2,599.25	25.74
10-4368	PERMITS : MECHANICAL	2,000	60.00	180.00	0.00	1,820.00	9.00
10-4369	PERMITS : MOBILE HOMES	500	0.00	0.00	0.00	500.00	0.00
10-4370	PERMITS: SIGNS	750	420.00	660.00	0.00	90.00	88.00
10-4371	PERMITS: CERT OF OCCUPANCY	6,000	200.00	700.00	0.00	5,300.00	11.67
10-4372	PERMITS: TREE REMOVAL	100	0.00	0.00	0.00	100.00	0.00
10-4373	PERMIT : KITCHEN SUPPRESSIO	500	0.00	0.00	0.00	500.00	0.00
10-4374	PERMIT: FIRE SPRINKLER	500	0.00	130.75	0.00	369.25	26.15
10-4375	PERMITS: BURN	2,500	340.00	710.00	0.00	1,790.00	28.40
10-4376	PERMITS: ALCOHOL	10,000	1,060.00	1,180.00	0.00	8,820.00	11.80
10-4380	VARIANCES	150	0.00	0.00	0.00	150.00	0.00
10-4399	FARMERS MKT. RV SPACE FEE	100	0.00	0.00	0.00	100.00	0.00
TOTAL LICENSES/PERMITS		101,100	9,202.50	19,796.00	0.00	81,304.00	19.58

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

10 -GENERAL FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	226,327	23,688.99	55,217.51	0.00	171,109.84	24.40
62-SUPPLIES	3,340	30.57	502.41	0.00	2,837.59	15.04
63-CONTRACTUAL SERVICES	<u>9,850</u>	<u>684.74</u>	<u>2,987.73</u>	<u>0.00</u>	<u>6,862.27</u>	<u>30.33</u>
TOTAL 10-ADMINISTRATION	239,517	24,404.30	58,707.65	0.00	180,809.70	24.51
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	<u>25,000</u>	<u>786.00</u>	<u>2,717.25</u>	<u>0.00</u>	<u>22,282.75</u>	<u>10.87</u>
TOTAL 11-LEGAL	25,000	786.00	2,717.25	0.00	22,282.75	10.87
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	74,103	5,133.36	11,703.26	0.00	62,399.97	15.79
62-SUPPLIES	8,700	3,022.28	3,247.43	0.00	5,452.57	37.33
63-CONTRACTUAL SERVICES	<u>87,901</u>	<u>115.18</u>	<u>1,848.14</u>	<u>0.00</u>	<u>86,052.86</u>	<u>2.10</u>
TOTAL 12-HUMAN RESOURCES	170,704	8,270.82	16,798.83	0.00	153,905.40	9.84
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	117,280	12,699.08	28,295.16	0.00	88,984.42	24.13
62-SUPPLIES	30,236	1,092.52	3,697.11	0.00	26,538.89	12.23
63-CONTRACTUAL SERVICES	51,800	2,730.98	42,789.85	0.00	9,010.15	82.61
65-CAPITAL OUTLAY	<u>8,375</u>	<u>0.00</u>	<u>0.00</u>	<u>8,375.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL 13-TECHNOLOGY	207,691	16,522.58	74,782.12	8,375.00	124,533.46	40.04
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	310,974	24,052.76	55,597.43	0.00	255,376.30	17.88
62-SUPPLIES	7,300	199.11	874.13	0.00	6,425.87	11.97
63-CONTRACTUAL SERVICES	<u>63,350</u>	<u>15,440.42</u>	<u>25,707.19</u>	<u>24,000.00</u>	<u>13,642.81</u>	<u>78.46</u>
TOTAL 14-FINANCE & TECHNOLOGY	381,624	39,692.29	82,178.75	24,000.00	275,444.98	27.82
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	2,300	77.00	298.50	0.00	2,001.50	12.98
63-CONTRACTUAL SERVICES	<u>31,000</u>	<u>78.00</u>	<u>2,608.13</u>	<u>0.00</u>	<u>28,391.87</u>	<u>8.41</u>
TOTAL 15-MAYOR/COUNCIL	33,300	155.00	2,906.63	0.00	30,393.37	8.73
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	154,465	13,803.63	32,025.79	0.00	122,438.72	20.73
62-SUPPLIES	2,800	192.66	1,011.81	0.00	1,788.19	36.14
63-CONTRACTUAL SERVICES	<u>40,250</u>	<u>598.43</u>	<u>9,429.59</u>	<u>0.00</u>	<u>30,820.41</u>	<u>23.43</u>
TOTAL 16-CITY SECRETARY	197,515	14,594.72	42,467.19	0.00	155,047.32	21.50
<u>17-FACILITIES</u>						
62-SUPPLIES	13,020	668.99	2,060.78	0.00	10,959.22	15.83
63-CONTRACTUAL SERVICES	202,250	20,696.45	48,923.06	0.00	153,326.94	24.19
65-CAPITAL OUTLAY	<u>30,000</u>	<u>5,081.19</u>	<u>13,804.19</u>	<u>850.11</u>	<u>15,345.70</u>	<u>48.85</u>
TOTAL 17-FACILITIES	245,270	26,446.63	64,788.03	850.11	179,631.86	26.76

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

10 -GENERAL FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	169,148	17,735.24	40,945.25	0.00	128,202.67	24.21
62-SUPPLIES	13,550	605.26	1,865.54	0.00	11,684.46	13.77
63-CONTRACTUAL SERVICES	33,200	972.29	5,430.42	0.00	27,769.58	16.36
65-CAPITAL OUTLAY	<u>28,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>28,000.00</u>	<u>0.00</u>
TOTAL 22-CODE ENFORCEMENT	243,898	19,312.79	48,241.21	0.00	195,656.71	19.78
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	179,404	19,859.09	44,423.36	0.00	134,980.62	24.76
62-SUPPLIES	2,850	328.02	788.78	0.00	2,061.22	27.68
63-CONTRACTUAL SERVICES	<u>123,000</u>	<u>916.69</u>	<u>3,639.03</u>	<u>63,000.00</u>	<u>56,360.97</u>	<u>54.18</u>
TOTAL 24-PLANNING/DEVELOPMENT	305,254	21,103.80	48,851.17	63,000.00	193,402.81	36.64
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	548,453	46,026.54	111,860.18	0.00	436,593.29	20.40
62-SUPPLIES	127,820	9,356.85	36,370.32	0.00	91,449.68	28.45
63-CONTRACTUAL SERVICES	245,815	36,097.71	56,906.14	10,800.00	178,108.86	27.54
65-CAPITAL OUTLAY	<u>716,295</u>	<u>32,918.00</u>	<u>260,486.28</u>	<u>289,399.99</u>	<u>166,408.73</u>	<u>76.77</u>
TOTAL 32-STREET DEPARTMENT	1,638,383	124,399.10	465,622.92	300,199.99	872,560.56	46.74
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	519,130	39,337.89	97,607.19	0.00	421,522.68	18.80
62-SUPPLIES	63,520	3,163.39	13,550.26	0.00	49,969.74	21.33
63-CONTRACTUAL SERVICES	122,500	9,699.93	15,307.76	0.00	107,192.24	12.50
65-CAPITAL OUTLAY	<u>79,095</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>79,095.00</u>	<u>0.00</u>
TOTAL 34-PARKS DEPARTMENT	784,245	52,201.21	126,465.21	0.00	657,779.66	16.13
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	221,650	24,742.51	57,485.56	0.00	164,164.88	25.94
62-SUPPLIES	23,550	748.81	2,340.34	0.00	21,209.66	9.94
63-CONTRACTUAL SERVICES	<u>8,350</u>	<u>48.66</u>	<u>371.20</u>	<u>0.00</u>	<u>7,978.80</u>	<u>4.45</u>
TOTAL 38-FLEET MAINTENANCE	253,550	25,539.98	60,197.10	0.00	193,353.34	23.74
<u>45-CIVIL SERVICE</u>						
61-PERSONNEL SERVICES	45,965	5,435.13	11,931.58	0.00	34,033.15	25.96
62-SUPPLIES	7,200	0.00	183.45	0.00	7,016.55	2.55
63-CONTRACTUAL SERVICES	<u>12,500</u>	<u>288.50</u>	<u>1,618.20</u>	<u>0.00</u>	<u>10,881.80</u>	<u>12.95</u>
TOTAL 45-CIVIL SERVICE	65,665	5,723.63	13,733.23	0.00	51,931.50	20.91
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,895,665	335,694.12	771,029.37	0.00	2,124,635.82	26.63
62-SUPPLIES	163,700	7,013.97	29,773.65	4,019.37	129,906.98	20.64
63-CONTRACTUAL SERVICES	<u>106,900</u>	<u>2,034.58</u>	<u>17,422.37</u>	<u>6,500.00</u>	<u>82,977.63</u>	<u>22.38</u>
TOTAL 46-FIRE SERVICES	3,166,265	344,742.67	818,225.39	10,519.37	2,337,520.43	26.17
<u>47-EMERGENCY OPERATIONS</u>						
62-SUPPLIES	13,250	0.00	1,478.20	0.00	11,771.80	11.16
63-CONTRACTUAL SERVICES	14,000	54.00	980.00	0.00	13,020.00	7.00
65-CAPITAL OUTLAY	<u>0</u>	<u>2,984.73</u>	<u>2,984.73</u>	<u>956.32</u>	<u>(3,941.05)</u>	<u>0.00</u>
TOTAL 47-EMERGENCY OPERATIONS	27,250	3,038.73	5,442.93	956.32	20,850.75	23.48

Comprehensive Plan Encumbered

Industrial Park Drainage Encumbered

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

10 -GENERAL FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>49-ANIMAL CONTROL</u>						
61-PERSONNEL SERVICES	71,808	7,669.15	18,260.70	0.00	53,546.98	25.43
62-SUPPLIES	7,125	153.46	734.34	0.00	6,390.66	10.31
63-CONTRACTUAL SERVICES	<u>68,000</u>	<u>32,540.18</u>	<u>32,620.62</u>	<u>32,500.00</u>	<u>2,879.38</u>	<u>95.77</u>
TOTAL 49-ANIMAL CONTROL	146,933	40,362.79	51,615.66	32,500.00	62,817.02	57.25
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	112,767	10,615.98	19,545.50	0.00	93,221.04	17.33
62-SUPPLIES	5,850	427.13	802.26	0.00	5,047.74	13.71
63-CONTRACTUAL SERVICES	<u>37,050</u>	<u>2,673.84</u>	<u>14,097.24</u>	<u>0.00</u>	<u>22,952.76</u>	<u>38.05</u>
TOTAL 50-MUNICIPAL COURT	155,667	13,716.95	34,445.00	0.00	121,221.54	22.13
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	348,099	36,776.49	84,718.20	0.00	263,380.51	24.34
62-SUPPLIES	15,250	299.45	1,324.86	1,208.06	12,717.08	16.61
63-CONTRACTUAL SERVICES	<u>44,333</u>	<u>12,303.95</u>	<u>22,861.04</u>	<u>6,393.70</u>	<u>15,078.26</u>	<u>65.99</u>
TOTAL 51-POLICE ADMINISTRATION	407,682	49,379.89	108,904.10	7,601.76	291,175.85	28.58
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	521,592	48,664.34	118,717.64	0.00	402,874.52	22.76
62-SUPPLIES	27,100	7,206.49	9,718.00	1,000.00	16,382.00	39.55
63-CONTRACTUAL SERVICES	72,550	118.41	3,946.26	50,000.00	18,603.74	74.36
65-CAPITAL OUTLAY	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>6,930.82</u>	<u>(6,930.82)</u>	<u>0.00</u>
TOTAL 52-POLICE INVESTIGATION	621,242	55,989.24	132,381.90	57,930.82	430,929.44	30.63
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	2,286,962	237,405.97	539,949.68	0.00	1,747,012.34	23.61
62-SUPPLIES	108,500	3,247.16	16,546.49	14,393.68	77,559.83	28.52
63-CONTRACTUAL SERVICES	105,263	2,189.84	8,342.80	0.00	96,920.20	7.93
65-CAPITAL OUTLAY	<u>320,109</u>	<u>72,380.00</u>	<u>72,380.00</u>	<u>31,818.00</u>	<u>215,911.00</u>	<u>32.55</u>
TOTAL 53-POLICE PATROL	2,820,834	315,222.97	637,218.97	46,211.68	2,137,403.37	24.23
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	632,183	73,283.03	158,524.41	0.00	473,658.70	25.08
62-SUPPLIES	31,600	475.37	1,474.12	6,625.81	23,500.07	25.63
63-CONTRACTUAL SERVICES	<u>113,000</u>	<u>3,762.25</u>	<u>46,690.53</u>	<u>26,849.00</u>	<u>39,460.47</u>	<u>65.08</u>
TOTAL 54-POLICE SUPPORT SERV	776,783	77,520.65	206,689.06	33,474.81	536,619.24	30.92
<u>55-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	354,038	123,729.69	128,866.81	28,040.00	197,131.19	44.32
66-OPERATING TRANSFERS	<u>714,750</u>	<u>130,115.53</u>	<u>222,175.61</u>	<u>0.00</u>	<u>492,574.39</u>	<u>31.08</u>
TOTAL 55-NON-DEPARTMENTAL	1,068,788	253,845.22	351,042.42	28,040.00	689,705.58	35.47
<u>95-AEDC PAYROLL</u>						
61-PERSONNEL SERVICES	<u>203,213</u>	<u>21,722.00</u>	<u>50,267.48</u>	<u>0.00</u>	<u>152,945.72</u>	<u>24.74</u>
TOTAL 95-AEDC PAYROLL	203,213	21,722.00	50,267.48	0.00	152,945.72	24.74
TOTAL EXPENSES	14,186,272	1,554,693.96	3,504,690.20	613,659.86	10,067,922.36	29.03
REVENUE OVER/(UNDER) EXPENSES	(484,423)	713,053.77	737,889.52	(613,659.86)	(608,652.89)	25.64-

Shelter Agreement Encumbered

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

11 -AIRPORT FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<hr/>						
<u>36-AIRPORT</u>						
61-PERSONNEL SERVICES	13,069	1,456.74	3,186.46	0.00	9,882.49	24.38
62-SUPPLIES	4,130	6.84	523.05	0.00	3,606.95	12.66
63-CONTRACTUAL SERVICES	29,200	687.20	10,721.52	21,500.00 (	3,021.52)	110.35
65-CAPITAL OUTLAY	15,000	0.00	0.00	0.00	15,000.00	0.00
66-OPERATING TRANSFERS	<u>8,270</u>	<u>2,067.50</u>	<u>2,067.50</u>	<u>0.00</u>	<u>6,202.31</u>	<u>25.00</u>
TOTAL 36-AIRPORT	69,669	4,218.28	16,498.53	21,500.00	31,670.23	54.54
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TOTAL EXPENSES	69,669	4,218.28	16,498.53	21,500.00	31,670.23	54.54
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENSES	(5,994)	(124.72)	1,645.28	(21,500.00)	13,860.96	331.26
	=====	=====	=====	=====	=====	=====

Advisory Plan Encumbered

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	157,839	17,906.16	32,526.84	0.00	125,312.06	20.61
62-SUPPLIES	6,600	0.00	429.29	0.00	6,170.71	6.50
63-CONTRACTUAL SERVICES	172,950	859.94	32,728.21	0.00	140,221.79	18.92
66-OPERATING TRANSFERS	<u>62,921</u>	<u>15,730.25</u>	<u>15,730.25</u>	<u>0.00</u>	<u>47,190.98</u>	<u>25.00</u>
TOTAL 72-TOURISM	400,310	34,496.35	81,414.59	0.00	318,895.54	20.34
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TOTAL EXPENSES	400,310	34,496.35	81,414.59	0.00	318,895.54	20.34
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REVENUE OVER/(UNDER) EXPENSES	(24,310)	(10,663.23)	44,742.14	0.00	(69,052.27)	184.05-
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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

15 -ECONOMIC DEVELOPMENT

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<hr/>						
80-ECONOMIC DEVELOPMENT						
63-CONTRACTUAL SERVICES	<u>466,250</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>466,250.00</u>	<u>0.00</u>
TOTAL 80-ECONOMIC DEVELOPMENT	466,250	0.00	0.00	0.00	466,250.00	0.00
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TOTAL EXPENSES	466,250	0.00	0.00	0.00	466,250.00	0.00
<hr/>						
REVENUE OVER/(UNDER) EXPENSES	200	38,008.70	130,068.78	0.00	(129,868.78)	5,034.39
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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

16 -TEXAN THEATRE

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OPERATING REVENUE</u>						
16-4100 TICKET SALES - CITY SPONSOR	7,500	0.00	0.00	0.00	7,500.00	0.00
TOTAL OPERATING REVENUE	7,500	0.00	0.00	0.00	7,500.00	0.00
<u>INTRAGOVERNMENTAL RECEIPT</u>						
<u>REIMBURSING REVENUE</u>						
16-4799 OTHER REIMBURSING REVENUE	21,490	0.00	2,640.99	0.00	18,849.01	12.29
TOTAL REIMBURSING REVENUE	21,490	0.00	2,640.99	0.00	18,849.01	12.29
<u>OTHER NON-OPERATING</u>						
16-4810 LEASE REVENUE	6,000	1,000.00	1,500.00	0.00	4,500.00	25.00
16-4812 MGMT CO. REVENUE SHARE	1,200	361.48	577.20	0.00	622.80	48.10
16-4813 MGMT CO.- CITY EVENT CREDIT	0	(1,200.00)	(1,200.00)	0.00	1,200.00	0.00
TOTAL OTHER NON-OPERATING	7,200	161.48	877.20	0.00	6,322.80	12.18
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	36,190	161.48	3,518.19	0.00	32,671.81	9.72

Credit for Elections
10/24-31 & 11/1-8

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

16 -TEXAN THEATRE

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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70-TEXAN THEATRE

62-SUPPLIES	600	0.00	1,030.00	0.00	(430.00)	171.67
63-CONTRACTUAL SERVICES	<u>32,160</u>	<u>8,681.91</u>	<u>12,651.20</u>	<u>0.00</u>	<u>19,508.80</u>	<u>39.34</u>
TOTAL 70-TEXAN THEATRE	32,760	8,681.91	13,681.20	0.00	19,078.80	41.76

TOTAL EXPENSES	<u>32,760</u>	<u>8,681.91</u>	<u>13,681.20</u>	<u>0.00</u>	<u>19,078.80</u>	<u>41.76</u>
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REVENUE OVER/(UNDER) EXPENSES	<u>3,430</u>	<u>(8,520.43)</u>	<u>(10,163.01)</u>	<u>0.00</u>	<u>13,593.01</u>	<u>296.30-</u>
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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

30 -CAPITAL PROJECTS FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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<u>03-CAPITAL IMPROVEMENTS</u>						
65-CAPITAL OUTLAY	0	0.00	0.00	21,638.73	(21,638.73)	0.00
TOTAL 03-CAPITAL IMPROVEMENTS	0	0.00	0.00	21,638.73	(21,638.73)	0.00
<u>04-FEDERAL GRANTS</u>						
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TOTAL EXPENSES	0	0.00	0.00	21,638.73	(21,638.73)	0.00
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENSES	0	73.12	365.07	(21,638.73)	21,273.66	0.00
	=====	=====	=====	=====	=====	=====

Cain Center Meeting Room Partition

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

34 -SERIES 2020 (PROJ #62848)

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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<u>62-WATER UTILITY</u>						
65-CAPITAL OUTLAY	<u>253,255</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>253,255.00</u>	<u>0.00</u>
TOTAL 62-WATER UTILITY	253,255	0.00	0.00	0.00	253,255.00	0.00
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TOTAL EXPENSES	253,255	0.00	0.00	0.00	253,255.00	0.00
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REVENUE OVER/(UNDER) EXPENSES	(253,055)	1,164.97	3,014.84	0.00	(256,069.84)	1.19-
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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

341-SERIES 2020 (PROJ #73885)

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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<u>65-WASTEWATER UTILITY</u>						
63-CONTRACTUAL SERVICES	50,000	0.00	0.00	100,000.00	(50,000.00)	200.00
65-CAPITAL OUTLAY	<u>1,333,253</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,333,253.00</u>	<u>0.00</u>
TOTAL 65-WASTEWATER UTILITY	1,383,253	0.00	0.00	100,000.00	1,283,253.00	7.23
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TOTAL EXPENSES	1,383,253	0.00	0.00	100,000.00	1,283,253.00	7.23
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REVENUE OVER/(UNDER) EXPENSES	(1,381,253)	5,212.86	13,461.24	(100,000.00)	(1,294,714.24)	6.27
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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

35 -CAIN CENTER FUND

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OPERATING REVENUE</u>						
35-4410 MEMBERSHIPS - FAMILY	60,000	1,085.00	5,660.00	0.00	54,340.00	9.43
35-4411 MEMBERSHIPS - ADULT	100,000	4,010.00	13,209.00	0.00	86,791.00	13.21
35-4412 MEMBERSHIPS - YOUTH	15,000	446.00	1,744.00	0.00	13,256.00	11.63
35-4413 MEMBERSHIPS - SENIOR	70,000	2,255.00	9,765.00	0.00	60,235.00	13.95
35-4414.1 BIOMERICS, LLC	12,500	0.00	1,445.00	0.00	11,055.00	11.56
35-4414.2 GILBERT ELECTRIC	0	29.25	29.25	0.00	(29.25)	0.00
35-4414.3 THE TREEHOUSE	420	0.00	0.00	0.00	420.00	0.00
35-4415.1 UHC - RENEW ACTIVE	5,000	0.00	774.00	0.00	4,226.00	15.48
35-4415.3 TIVITY - SILVER SNEAKERS	6,000	0.00	2,470.00	0.00	3,530.00	41.17
35-4419 DAILY ADMISSIONS	65,000	2,036.00	6,122.00	0.00	58,878.00	9.42
35-4420 THERAPY ADMISSIONS	11,000	465.00	1,515.00	0.00	9,485.00	13.77
35-4430 FACILITY RENTAL - MULTIPURP	45,000	7,120.00	13,970.00	0.00	31,030.00	31.04
35-4431 FACILITY RENTAL - MTG ROOM	14,000	6,625.00	8,342.00	0.00	5,658.00	59.59
35-4432 FACILITY RENTAL - MTG ROOM	2,000	0.00	0.00	0.00	2,000.00	0.00
35-4433 FACILITY RENTAL - PARTY RM	3,500	100.00	100.00	0.00	3,400.00	2.86
35-4434 FACILITY RENTAL - PARTY RM	12,500	360.00	760.00	0.00	11,740.00	6.08
35-4435 FACILITY RENTAL - CIVIC HAL	10,500	477.00	1,237.00	0.00	9,263.00	11.78
35-4436 FACILITY RENTAL - LOUNGE	5,000	30.00	190.00	0.00	4,810.00	3.80
35-4439 CLEANING FEE	15,000	700.00	1,850.00	0.00	13,150.00	12.33
35-4450 PROGRAMS - AQUATICS	20,000	1,065.00	3,230.00	0.00	16,770.00	16.15
35-4452 PROGRAMS - FITNESS INSTRUCT	15,000	845.00	2,595.00	0.00	12,405.00	17.30
35-4453 PROGRAMS - COMMUNITY REC.	45,000	1,585.00	2,160.00	0.00	42,840.00	4.80
TOTAL OPERATING REVENUE	532,420	29,233.25	77,167.25	0.00	455,252.75	14.49
<u>INTRAGOVERNMENTAL RECEIPT</u>						
35-4510 OPERATING TRANSFERS - FUND	248,500	92,125.00	92,125.00	0.00	156,375.00	37.07
35-4512 OPERATING TRANSFERS - FUND	50,000	12,500.00	12,500.00	0.00	37,500.00	25.00
TOTAL INTRAGOVERNMENTAL RECEIPT	298,500	104,625.00	104,625.00	0.00	193,875.00	35.05
<u>INTERGOVERNMENTAL RECEIPT</u>						
35-4695 AEDC CONTRIBUTION	100,000	0.00	0.00	0.00	100,000.00	0.00
TOTAL INTERGOVERNMENTAL RECEIPT	100,000	0.00	0.00	0.00	100,000.00	0.00
<u>REIMBURSING REVENUE</u>						
35-4725 CARD PROCESSING FEE	10,000	59.30	458.74	0.00	9,541.26	4.59
TOTAL REIMBURSING REVENUE	10,000	59.30	458.74	0.00	9,541.26	4.59
<u>OTHER NON-OPERATING</u>						
35-4800 MERCHANDISE SALES	3,500	28.64	124.71	0.00	3,375.29	3.56
35-4801 INTEREST EARNED	1,500	6.25	38.13	0.00	1,461.87	2.54
35-4810 LEASE REVENUE	6,000	500.00	1,500.00	0.00	4,500.00	25.00
35-4825 ENDOWMENT	100,000	0.00	0.00	0.00	100,000.00	0.00
35-4830 DONATIONS/SPONSORSHIPS	100,000	5,000.00	5,000.00	0.00	95,000.00	5.00
35-4899 MISCELLANEOUS REVENUE	2,000	4,403.11	4,603.11	0.00	(2,603.11)	230.16
TOTAL OTHER NON-OPERATING	213,000	9,938.00	11,265.95	0.00	201,734.05	5.29
TOTAL REVENUE	1,153,920	143,855.55	193,516.94	0.00	960,403.06	16.77

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

35 -CAIN CENTER FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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<u>35-CAIN CENTER</u>						
61-PERSONNEL SERVICES	693,726	77,398.38	166,951.22	0.00	526,774.51	24.07
62-SUPPLIES	108,000	3,266.55	16,947.97	1,933.89	89,118.14	17.48
63-CONTRACTUAL SERVICES	350,160	64,076.63	103,577.92	45,255.29	201,326.79	42.50
65-CAPITAL OUTLAY	<u>0</u>	<u>0.00</u>	<u>8,445.00</u>	<u>14,421.03</u>	<u>(22,866.03)</u>	<u>0.00</u>
TOTAL 35-CAIN CENTER	1,151,886	144,741.56	295,922.11	61,610.21	794,353.41	31.04
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TOTAL EXPENSES	1,151,886	144,741.56	295,922.11	61,610.21	794,353.41	31.04
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REVENUE OVER/(UNDER) EXPENSES	2,034	(886.01)	(102,405.17)	(61,610.21)	166,049.65	8,062.62-
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Pool Maintenance Encumbered

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

37 -UTILITY CAPITAL PROJECTS

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>62-WATER UTILITY</u>						
65-CAPITAL OUTLAY	<u>1,299,655</u>	<u>1,251.25</u>	<u>3,501.25</u>	<u>533,777.50</u>	<u>762,376.25</u>	<u>41.34</u>
TOTAL 62-WATER UTILITY	1,299,655	1,251.25	3,501.25	533,777.50	762,376.25	41.34
<u>65-WASTEWATER UTILITY</u>						
65-CAPITAL OUTLAY	<u>1,265,225</u>	<u>25,694.11</u>	<u>87,790.19</u>	<u>199,522.73</u>	<u>977,912.08</u>	<u>22.71</u>
TOTAL 65-WASTEWATER UTILITY	1,265,225	25,694.11	87,790.19	199,522.73	977,912.08	22.71
TOTAL EXPENSES	2,564,880	26,945.36	91,291.44	733,300.23	1,740,288.33	32.15
REVENUE OVER/(UNDER) EXPENSES	(788,353)	(9,990.26)	(62,453.88)	(733,300.23)	7,401.11	100.94

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

40 -UTILITY FUND

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OPERATING REVENUE</u>						
40-4461 WATER INCOME	3,077,431	234,978.37	817,951.45	0.00	2,259,479.55	26.58
40-4462 WATER TAP FEES	35,000	6,094.66	14,763.66	0.00	20,236.34	42.18
40-4463 WASTEWATER SERVICES	2,953,752	249,043.53	778,383.38	0.00	2,175,368.62	26.35
40-4468 BULK WATER SALES	20,000	899.11	3,559.43	0.00	16,440.57	17.80
40-4469 INSPECTION FEE	22,500	2,750.00	8,145.00	0.00	14,355.00	36.20
40-4469.1 TURN ON FEE/VACATION	500	30.00	60.00	0.00	440.00	12.00
40-4469.2 RECONNECT FEE	60,000	4,750.00	14,750.00	0.00	45,250.00	24.58
40-4471 SYSTEM FEES	1,500	0.00	0.00	0.00	1,500.00	0.00
40-4472 WASTEWATER TAP FEE	19,000	1,950.00	3,960.00	0.00	15,040.00	20.84
40-4499.1 RETURNED CK FEES	<u>1,000</u>	<u>60.00</u>	<u>285.00</u>	<u>0.00</u>	<u>715.00</u>	<u>28.50</u>
TOTAL OPERATING REVENUE	6,190,683	500,555.67	1,641,857.92	0.00	4,548,825.08	26.52
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>INTERGOVERNMENTAL RECEIPTS</u>						
<u>REIMBURSING REVENUE</u>						
40-4725 CARD PROCESSING FEE	<u>45,000</u>	<u>4,597.01</u>	<u>14,321.50</u>	<u>0.00</u>	<u>30,678.50</u>	<u>31.83</u>
TOTAL REIMBURSING REVENUE	45,000	4,597.01	14,321.50	0.00	30,678.50	31.83
<u>OTHER NON-OPERATING REVENUE</u>						
40-4801 INTEREST EARNED	7,500	9,037.44	20,263.57	0.00	(12,763.57)	270.18
40-4802 DISCOUNTS EARNED	500	45.45	132.98	0.00	367.02	26.60
40-4803 PENALTY RECEIPTS	75,000	5,500.65	20,361.97	0.00	54,638.03	27.15
40-4815 NECHES COMPOST FACILITY SAL	15,000	0.00	0.00	0.00	15,000.00	0.00
40-4821 AUCTION PROCEEDS	15,000	0.00	0.00	0.00	15,000.00	0.00
40-4899 MISCELLANEOUS REVENUE	<u>5,000</u>	<u>1,589.09</u>	<u>2,091.29</u>	<u>0.00</u>	<u>2,908.71</u>	<u>41.83</u>
TOTAL OTHER NON-OPERATING REVENUE	118,000	16,172.63	42,849.81	0.00	75,150.19	36.31
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	6,353,683	521,325.31	1,699,029.23	0.00	4,654,653.77	26.74

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2022

40 -UTILITY FUND

% OF YEAR COMPLETED: 25.00

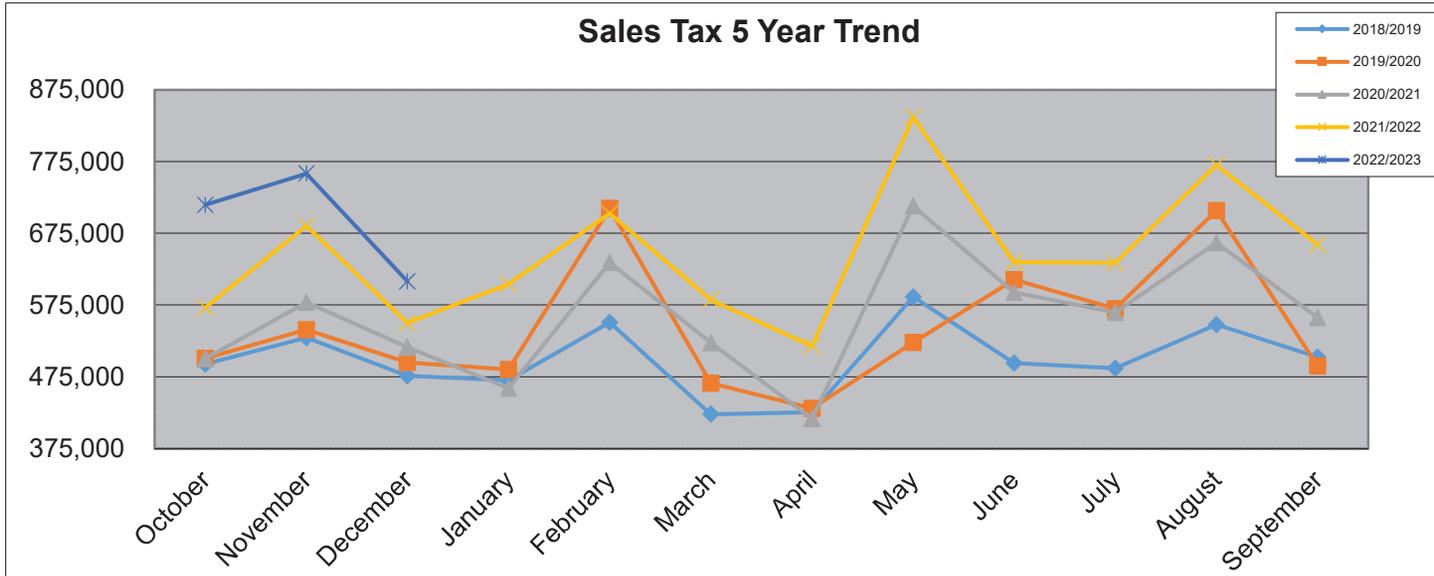
EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>61-UTILITY ADMINISTRATION</u>						
61-PERSONNEL SERVICES	237,865	24,493.35	57,708.10	0.00	180,156.44	24.26
62-SUPPLIES	7,700	540.67	1,300.71	0.00	6,399.29	16.89
63-CONTRACTUAL SERVICES	201,847	585.89	2,939.49	297,266.32	(98,358.81)	148.73
65-CAPITAL OUTLAY	<u>60,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,000.00</u>	<u>0.00</u>
TOTAL 61-UTILITY ADMINISTRATION	507,412	25,619.91	61,948.30	297,266.32	148,196.92	70.79
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	488,117	60,006.09	138,012.74	0.00	350,104.31	28.27
62-SUPPLIES	174,200	24,153.40	62,745.84	71,014.43	40,439.73	76.79
63-CONTRACTUAL SERVICES	409,500	22,145.35	217,456.32	8,350.00	183,693.68	55.14
65-CAPITAL OUTLAY	<u>89,007</u>	<u>34,670.00</u>	<u>34,670.00</u>	<u>80,007.00</u>	<u>(25,670.00)</u>	<u>128.84</u>
TOTAL 62-WATER UTILITY	1,160,824	140,974.84	452,884.90	159,371.43	548,567.72	52.74
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	745,173	74,908.22	176,187.23	0.00	568,986.06	23.64
62-SUPPLIES	239,800	16,671.05	55,730.93	3,381.00	180,688.07	24.65
63-CONTRACTUAL SERVICES	177,100	15,750.12	23,203.30	27,620.49	126,276.21	28.70
65-CAPITAL OUTLAY	<u>100,000</u>	<u>21,896.24</u>	<u>28,142.89</u>	<u>11,196.40</u>	<u>60,660.71</u>	<u>39.34</u>
TOTAL 63-DISTRIBUTION&COLLECTIO	1,262,073	129,225.63	283,264.35	42,197.89	936,611.05	25.79
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	521,038	39,002.39	79,651.20	0.00	441,387.07	15.29
62-SUPPLIES	163,550	17,311.59	39,635.14	0.00	123,914.86	24.23
63-CONTRACTUAL SERVICES	841,805	84,808.53	184,773.40	156,067.71	500,963.89	40.49
65-CAPITAL OUTLAY	<u>64,000</u>	<u>39,653.00</u>	<u>39,653.00</u>	<u>50,246.74</u>	<u>(25,899.74)</u>	<u>140.47</u>
TOTAL 65-WASTEWATER UTILITY	1,590,393	180,775.51	343,712.74	206,314.45	1,040,366.08	34.58
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	191,784	12,199.44	31,245.26	0.00	160,538.82	16.29
62-SUPPLIES	29,750	2,534.02	6,771.05	0.00	22,978.95	22.76
63-CONTRACTUAL SERVICES	<u>22,500</u>	<u>4,276.67</u>	<u>9,620.30</u>	<u>0.00</u>	<u>12,879.70</u>	<u>42.76</u>
TOTAL 66-UTILITY BILLING	244,034	19,010.13	47,636.61	0.00	196,397.47	19.52
<u>69-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	457,684	140,778.65	149,346.01	10,000.00	298,338.14	34.82
64-LONG-TERM DEBT	573,171	0.00	1,650.00	0.00	571,520.50	0.29
66-OPERATING TRANSFERS	<u>614,571</u>	<u>153,642.75</u>	<u>153,642.75</u>	<u>0.00</u>	<u>460,928.05</u>	<u>25.00</u>
TOTAL 69-NON-DEPARTMENTAL	1,645,425	294,421.40	304,638.76	10,000.00	1,330,786.69	19.12
<hr/>						
TOTAL EXPENSES	6,410,162	790,027.42	1,494,085.66	715,150.09	4,200,925.93	34.46
<hr/>						
REVENUE OVER/(UNDER) EXPENSES	(56,479)	(268,702.11)	204,943.57	(715,150.09)	453,727.84	903.36
<hr/>						

S Palestine Water Line Design Encumbered

Mobile Generator Encumbered

Neches Compost Agreement Encumbered

Sales Tax 5 Year Trend



Month	2018/2019	2019/2020	2020/2021	2021/2022	Δ	2022/2023	Δ
October	492,728.63	500,457.73	500,214.32	571,008.29	14.15%	714,615.43	25.15%
November	529,436.67	540,716.07	578,944.91	685,236.86	18.36%	758,345.91	10.67%
December	476,373.35	495,068.35	516,254.92	550,107.22	6.56%	607,848.51	10.50%
January	469,985.83	485,233.02	459,001.12	604,257.45	31.65%		
February	550,780.58	709,652.51	634,035.87	702,677.34	10.83%		
March	422,805.27	466,011.13	522,480.89	582,376.63	11.46%		
April	425,562.16	431,052.82	416,598.66	517,945.08	24.33%		
May	586,411.44	522,935.17	713,145.08	836,913.86	17.36%		
June	494,094.61	610,340.63	592,413.19	634,780.64	7.15%		
July	486,936.36	569,737.29	564,374.54	633,612.85	12.27%		
August	547,809.13	706,725.71	661,810.93	769,951.76	16.34%		
September	502,255.76	489,977.54	557,560.05	658,954.36	18.19%		
Total	5,985,179.79	6,527,907.97	6,716,834.48	7,747,822.34	15.35%	2,080,809.85	15.19%

Fiscal YTD Compared to Prior Fiscal YTD:		
2022 - 2023:	2,080,809.85	
2021 - 2022:	1,806,352.37	
Difference:	274,457.48	15.19%

\$ Allocation of Total Sales Tax Received:		
	City of Athens	AEDC
2022 - 2023:	1,820,708.62	260,101.23
2021 - 2022:	1,354,764.28	451,588.09

% Allocation of Total Sales Tax Received:		
General Revenue	1.000%	1,040,404.93
Fund 15 Economic Development	0.125%	130,050.62
Property Tax Relief	0.625%	650,253.08
AEDC (4B Economic Development)	0.250%	260,101.23
Total	2.00%	2,080,809.85

Monthly Property Tax Reconciliation Worksheet

	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	TOTAL
COA General Ledger													
<i>General Fund</i>													
Current (10-4011)	\$298,676.16	\$193,961.67	\$1,390,174.13										\$1,882,811.96
Delinquent (10-4012)	\$10,046.71	\$18,161.39	\$4,777.42										\$32,985.52
Penalty & Interest (10-4015)	\$3,150.57	\$6,034.82	\$1,316.77										\$10,502.16
Total GF	\$311,873.44	\$218,157.88	\$1,396,268.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,926,299.64
<i>Debt Service</i>													
Current (20-4011)	\$70,210.37	\$45,594.83	\$326,789.55										\$442,594.75
Delinquent (20-4012)	\$1,922.05	\$3,474.03	\$929.36										\$6,325.44
Penalty & Interest (20-4015)	\$605.98	\$1,135.37	\$254.74										\$1,996.09
Total Debt Service	\$72,738.40	\$50,204.23	\$327,973.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,916.28
Total Deposits	\$384,611.84	\$268,362.11	\$1,724,241.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,377,215.92
HC Monthly Summary													
<i>M&O</i>													
Current	\$298,676.16	\$193,961.67	\$1,390,174.13										\$1,882,811.96
Discounts	\$0.00	\$0.00	\$0.00										\$0.00
Penalty & Interest	\$0.00	\$0.00	\$0.00										\$0.00
Delinquent Taxes	\$10,046.71	\$18,161.39	\$4,777.42										\$32,985.52
Penalty & Interest	\$3,150.57	\$6,034.82	\$1,316.77										\$10,502.16
<i>I&S</i>													
Current	\$70,210.37	\$45,594.83	\$326,789.55										\$442,594.75
Discounts	\$0.00	\$0.00	\$0.00										\$0.00
Penalty & Interest	\$0.00	\$0.00	\$0.00										\$0.00
Delinquent Taxes	\$1,922.05	\$3,474.03	\$929.36										\$6,325.44
Penalty & Interest	\$605.98	\$1,135.37	\$254.74										\$1,996.09
<i>Adjustments-VIT Overage</i>													
Total Collections	\$384,611.84	\$268,362.11	\$1,724,241.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,377,215.92
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Amounts are shown for reconciliation purposes in the month of collection rather than the month of deposit. This is done to be able to reconcile to the County reports which include all collection for a particular month regardless of the deposit date. This is only an issue at the beginning and end of the month. Difference should be zero after entering all figures, if not zero there is a recon error.

----- CURRENT -----		----- DELINQUENT -----		----- OTHER -----	
LEVY	1,716,963.68	LEVY	5,706.78	ATTY FEES	1,162.74
DISCOUNT .....	.00			COURT COST .....	.00
PENALTY .....	.00	PENALTY	726.98	ABST FEES .....	.00
INTEREST .....	.00	INTEREST	844.53	OTHER FEES .....	.00
TOTAL	1,716,963.68	TOTAL	7,278.29	TOTAL	1,162.74
M&O LEVY	1,390,174.13	M&O LEVY	4,777.42		
M&O DISCOUNT ..	.00				
M&O PENALTY ...	.00	M&O PENALTY ...	608.74		
M&O INTEREST ..	.00	M&O INTEREST ..	708.03		
M&O TOTAL	1,390,174.13	M&O TOTAL	6,094.19		
I&S LEVY	326,789.55	I&S LEVY	929.36		
I&S DISCOUNT ..	.00				
I&S PENALTY ...	.00	I&S PENALTY ...	118.24		
I&S INTEREST ..	.00	I&S INTEREST ..	136.50		
I&S TOTAL	326,789.55	I&S TOTAL	1,184.10		
TOTAL M&O	1,396,268.32				
TOTAL I&S	327,973.65				
		REF LEVY/PI (MO)	633.22-		
		REF LEVY/PI (IS)	148.86-		
		REFUND PI ONLY.	14.52-	RET CHK PI ONLY	.00
DUE TO AGENCY .	1,724,241.97	RFND LEVY/PI ..	782.08-	RET CHK LEVY/PI	.00
DUE TO ATTY ...	1,162.74	REFUND ATTY ...	.00	RET CHK ATTY ..	.00
DUE TO ABST ...	.00	REFUND ABST ...	.00	RET CHK ABST ..	.00
DUE TO COURTS .	.00	REFUND COURTS .	.00	RET CHK COURTS.	.00
DUE TO OTHER ..	.00	REFUND OTHER ..	.00	RET CHK OTHER .	.00
DUE TOT REN PEN	.00	REF TOT REN PEN	.00	RCK TOT REN PEN	.00
(AGENCY PART)	.00	(AGENCY PART)	.00	(AGENCY PART)	.00
(CAD PART)	.00	(CAD PART)	.00	(CAD PART)	.00

THE ESTIMATED TAXES HAVE BEEN PAID

 PEGGY GOODALL

 NOTARY PUBLIC